

**59-12-118 Commission's authority to administer sales and use tax.**

Except as provided in Section 59-12-209, the commission shall have exclusive authority to administer, operate, and enforce the provisions of this chapter including:

- (1) determining, assessing, and collecting any sales and use tax imposed pursuant to this chapter;
- (2) representing each county, city, and town's interest in any administrative proceeding involving the state or local option sales and use tax;
- (3) adjudicating any administrative proceedings involving the state or local option sales and use tax;
- (4) waiving, reducing, or compromising any penalty and interest imposed in connection with any determination of state or local option sales or use tax; and
- (5) prescribing forms and rules to conform with this chapter for the making of returns and for the ascertainment, assessment, and collection of the taxes imposed under this chapter.

Amended by Chapter 259, 1994 General Session